

This listing of claims will replace all prior versions, and listings, of claims in the application:

**AMENDMENTS TO THE CLAIMS**

1. (Currently amended) A computer implemented method of converting an original structured document to XHTML content, the method comprising the steps of:
  - parsing the original structured document to be converted, wherein the original structured document is one of a SGML document or XML document to identify each first level element contained within the original structured document;
  - providing each first level element to an element handler, wherein a first level element is provided to an element handler established for the first level element type and element handler is operable to generate a first level XHTML content fragment corresponding to each first level element and identify other elements within a respective first level element; and
  - storing each of the first level XHTML fragments;

wherein the first level XHTML fragments are generated independent of the application that created the structured document.
2. (Previously presented) The method according to claim 1, further comprising parsing each first level element.
3. (Previously presented) The method according to claim 2, further comprising determining whether each first level element contains a second level element.

4. (Previously presented) The method according to claim 3, further comprising generating a second level XHTML content fragment corresponding to the second level\_element.
5. (Previously presented) The method according to claim 4, further comprising storing the second level XHTML fragment.
6. (Previously presented) The method according to claim 1, further comprising determining the document type for the original structured document.
7. (Original) The method according to claim 6, wherein the document type includes one of: a book and standalone.
8. (Original) The method according to claim 1, further comprising opening the structured document.
9. (Previously presented) The method according to claim 1, further comprising generating a linked list of cross references including each of the identified first level elements having a cross reference identification.
10. (Currently amended) A computer program product for converting a structured document to XHTML content, the computer program product comprising the steps of:  
a computer readable medium; and

computer program instructions, recorded on the computer readable medium, executable by a processor, for performing the steps of:

parsing an original structured document, wherein the original structured document is one of a SGML document or XML document to identify each first level element contained within the original structured document;

providing each first level element to an element handler, wherein a first level element is provided to an element handler established for the first level element type and element handler is operable to generate a first level XHTML content fragment corresponding to each first level element and identify other element within a respective first level element; and

storing each of the first level XHTML fragments; wherein the first level XHTML fragments are generated independent of the application that created the structured document.

11. (Previously presented) The computer program product according to claim 10, further comprising computer program instructions for parsing each first level element.

12. (Previously presented) The computer program product according to claim 11, further comprising computer program instructions for determining whether each first level element contains a second level element.

13. (Previously presented) The computer program product according to claim 12, further comprising computer program instructions for generating a second level XHTML content fragment corresponding to the second level element.

14. (Previously presented) The computer program product according to claim 13, further comprising computer program instructions for storing the second level XHTML fragment.

15. (Previously presented) The computer program product according to claim 10, further comprising computer program instructions for determining the document type for the original structured document.

16. (Original) The computer program product according to claim 15, wherein the document type includes one of: a book and standalone.

17. (Original) The computer program product according to claim 10, further comprising computer program instructions for opening the structured document.

18. (Previously presented) The computer program product according to claim 10, further comprising computer program instructions for generating a linked list of cross references including each of the identified first level elements having a cross reference identification.